



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Mike Barton  
DOCKET NO.: 06-29541.001-R-1  
PARCEL NO.: 24-01-326-045-0000

The parties of record before the Property Tax Appeal Board are Mike Barton, the appellant, by attorney Edward M. Burke, of Klafter & Burke in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$15,400  
IMPR.: \$9,900  
TOTAL: \$25,300**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 1-story dwelling of masonry construction containing 1,716 square feet of living area. The dwelling is 67 years old. Features of the building include a full, unfinished basement and central air conditioning.

The appellant's appeal is based on unequal treatment in the assessment process and overvaluation based on a recent sale. The appellant submitted information on four comparable properties described as 1 or 2-story masonry dwellings that range in age from 47 to 59 years old. The comparable dwellings range in size from 2,418 to 4,351 square feet of living area. All comparables feature central air conditioning. The appellant did not include any data concerning basements or garages for the comparables. The comparables have improvement assessments ranging from \$3.15 to \$8.22 per square foot of living area. The subject's improvement assessment is \$14.20 per square foot of living area. The appellant has disclosed the subject property sold in April 2005 for a price of \$250,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$25,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$39,763 was

disclosed. The board of review did not present any descriptions or assessment information on comparable properties but disclosed the subject property sold in April 2005 for \$250,000.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

The appellant contends in part overvaluation based on an April 2005 sale of the subject for a price of \$250,000. The subject's assessment of \$39,763 reflects a market value of \$392,915 when applying the 2006 three year median level of assessments for Cook County Real Property Classification Ordinance class 2 property of 10.12% as determined by the Illinois Department of Revenue, which is greater than the value reflected by the sales price. The Board finds the best evidence of market value is the sale of the subject, and a reduction to the subject's assessment is justified based on the sales price.

Due to the reduction in the subject's assessment based on the sale, the Board finds it unnecessary to address the appellant's lack of uniformity argument.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: December 3, 2010

*Allen Castrovillari*

Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.